EXHIBIT 12

January 16, 2024

The Honorable Gregory H. Woods
United States District Court
Southern District of New York
Daniel Patrick Moynihan U.S. District Court
500 Pearl Street
New York. New York 10007-1312

Dear Judge Woods,

We wish to first introduce ourselves. We are John F. Kirby and Sherry M. Kirby, husband and wife. We are both in our eighties and we both were born in Washington D. C. John was born in April 1941 and Sherry was born November, 1941. We reside in Etlan, Madison County in Virginia.

We understand that Daniel Walchli has pleaded guilty to having conspired to defraud the United States government, and we would like to share our knowledge and relationships of Dani Walchli and his family. We will refer to him as Dani, as that is how we know him.

In 1986 we met the Schoenthier family, Rudi and Lisa in Switzerland and their three children, Antoinette, Layla and Alex. In 1996 we met Dani when Antoinette and her family brought Dani to Ireland to stay with us there. We had known Antoinette since she was a teenager, and we were so excited that the man she had chosen was such a wonderful person. At our first meeting with Dani, we agreed that he is a young man whose character seemed to be impressive and that he had a great attitude. Antoinette's parents were also very excited about Dani, and relayed to us that they were proud that Antoinette had met such a strong and reliable man. We hoped that we would get to better know him.

In 1999 we were so pleased to be invited to Dani and Antoinette's wedding in Switzerland. We were included in all events, meeting families and friends and taken into their warmth and friendliness.

Over the years, we have had many occasions to strengthen our relationships with Dani, Antoinette and their two daughters, Virginia and Raffaela. We visited

the family when they lived in England in 2003 while Dani was on an extended internship. There, it was John's 63 birthday and we had a wonderful celebration with the family. Dani's youngest, Raffaela, had just been born at that time. It was incredible to see how proud and excited Dani was about his daughters. He was, and always has been, so attentive to his family and he was beaming on that trip to have another beautiful new daughter.

We have built a closeness with the entire family and consider them to be a part of the Kirby family. While Dani and his family were living in Rochester, New York, Dani was attending the Simon School of Business, part of the graduate program at the University of Rochester. While there, Dani left after his Friday classes and drove to Virginia to attend our son's wedding the next day. We have learned over the years, that Dani has determination and intellect and is always inquisitive.

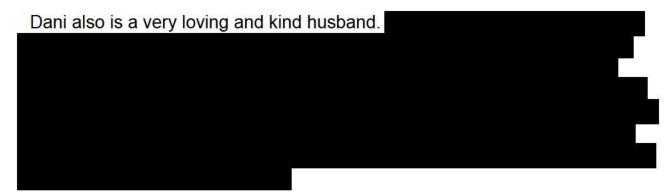
Dani and Antoinette have hosted our children and grandchildren in their home over the years. We trust them completely. Dani's character is perhaps best exemplified by his kindness and his strong love for his wife and two daughters. Dani is so proud of his two daughters. He is always upbeat and positive with them, and he never points any negativity towards them in any way.

There is no question in our minds of Dani's kindness and his strong love for his wife and two daughters. The girls, Virginia and Raffi, are exemplary young ladies and have treated us as a real part of their own family. Dani and Antoinette have taught their daughters to be respectful, caring and the value of strong ethics. They have shown us what outstanding parenting is. We call the girls at every birthday and they call us on ours... they are our Swiss granddaughters.

Dani has proved himself to our family as a strong and supportive friend. A few years ago, we decided to take our sons and daughters and their children to Switzerland for a ski vacation. Dani assisted and insisted on handling all of the arrangements, meeting us at the airport and guiding us through making the hotel reservations, renting equipment, giving the kids ski lessons, etc. That is just the kind of person he is. He always wants to make sure everyone around him is comfortable and enjoying themselves.

While on that trip, Dani took our grandson, 9 year old under his wing and taught him how to ski! did not know how to ski very well, and others might not have wanted to spend the whole day skiing with a young child (particularly

someone as good at skiing as Dani). But Dani spent the whole time with	
picking him up when he would fall and treating	as though he were his own
son. It was apparent that it was not a "chore" for Dani, he loved spending time	
with and teaching him how to ski. The two came down the mountain smiling	
ear to ear. Our children will never forget that vacati	on!



Dani and Antoinette's family hosted another one of our grandsons recently and gave him the gift of learning about the beauty of their country and the desire to travel. Dani's kindness to us has always been nothing but caring and loving....he has become our Swiss "son". His family has become our Swiss family.

We have never, never had any reason to question Dani's integrity. The fact that he has pleaded guilty to a crime is inconsistent with our experiences with him. Such a special relationship and closeness is rare and we cherish him as a part of our family. We hope you will take this letter, and our knowledge of Dani, into consideration in his sentencing.

John J. Linky Sherry M. Kuby

Sincerely,

John and Sherry Kirby